

UNITED SOUTH AND EASTERN TRIBES, INC.

Resolution No. ~~92~~-22LA

**RESOLUTION IN OPPOSITION TO NEW YORK'S BRIEF
TO THE SUPREME COURT(CASE OF ATTEA V. NEW YORK STATE)**

WHEREAS, the United South and Eastern Tribes, Incorporated(USET) is an inter-tribal organization comprised of twenty-one(21) federally recognized Tribes; and

WHEREAS, the actions taken by the USET, Inc. Board of Directors officially represent the intentions of each member tribe, as the Board of Directors is comprised of delegates from the member tribes' leadership; and

WHEREAS, the New York State's highest court, the Court of Appeals, on June 10, 1993, decided unanimously in Attea v. New York State that because of the Federal Indian Traders law, the New York State Tax commissioner had no authority to tax Indian traders doing business with an Indian retailer conducting trade on Reservation Lands; and

WHEREAS, the New York Court of Appeals found that the regulation promulgated by the New York Tax Commissioner were of "significant burden" distinguishing them from the "minimum burden test" of the Moe and Colville Supreme Court cases; and

WHEREAS, the United States Supreme Court on November 1, 1993, granted New York State Tax Commissioner's petition for a Writ of Certiorari to review the New York decision favorable to Indian traders throughout the United States, and

WHEREAS, the United States government and the Interior Department have trust responsibilities to protect the sovereign and treaty rights of Indian tribes and to insure that federal Indian law is upheld; and

WHEREAS, prior to the Reagan and Bush years, the United States Solicitors filed briefs protecting those sovereign treaty and statutory rights ; and

WHEREAS, opposition to New York's brief to the Supreme Court must be responded and submitted by no later than January 15, 1994;

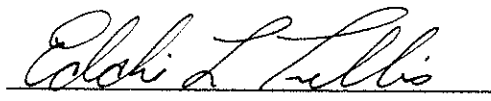
NOW, THEREFORE BE IT RESOLVED that the President of USET is directed to communicate immediately in writing to the Secretary of Interior USET's justifiable request to have the Department of Interior recommend that the Office of solicitor General of the United States file a brief opposing New York's position; and

BE IT FURTHER RESOLVED that individual tribes of USET also immediately express to the Secretary of Interior their own opposition to New York's attempts to tax Indian traders, and send such communications to the Seneca Nation; and

BE IT FURTHER RESOLVED that USET encourages individual or groups of Tribes to file amicus briefs or join with the Seneca Nation of Indians by adding their Tribe's name to the Seneca Nation's Amicus Curiae brief.

CERTIFICATION

This resolution was duly passed at the Annual Board meeting at which a quorum was present in Lafayette, LA on December 8, 1993.



Eddie L. Tullis, President
United South and Eastern Tribes, Inc.



Keller George, Secretary
United South and Eastern Tribes, Inc.